

रजिस्टर्ड नं० ल०-33/13-14/93.



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 30 मार्च, 1993/9 चैत्र, 1915

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 27 मार्च, 1993

संख्या ई० एक्स० एन-एफ (1) 1/93. --भारत के राष्ट्रपति, पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उपर्युक्त राज्य क्षेत्रों में यथा

प्रचलित समय-समय पर संशोधन पंजाब एक्साईज फिस्कल आर्डरज 1932 (जिसे इसमें इसके पश्चात् "उक्त आदेश" कहा गया है) में, 1 अप्रैल, 1993 से निम्नलिखित और संशोधन करन का आदेश देते हैं, अर्थात् :—

### संशोधन

1. For items (1), (3), (4) & 5 in table given in Order 1 of the said Orders, the following entries shall be substituted, namely:—

Item (1)	Rate of duty per proof litre
(a) Plain spirit Country Spirit	Rs. 10.00
(b) Ordinary spiced with 50° proof strength.	Rs. 12.00
Item (3) All other sorts of spirits (Indian Made Foreign Spirits) except Detentured Spirit.	Rs. 30.00

### Item (4)

- (a) Indian Made Rum when issued to troops ex-servicemen and ITBP through CSD or other sources approved by the Government for non forward (areas). Rs. 28.00

Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

- (b) Indian Made Rum when issued to troops, ex-servicemen and ITBP through CSD or other sources approved by the Government (for forward areas). Rs. 9.00 per proof litre.

Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

- (c) Indian Made Foreign spirit except rum with strength of 25° under proof when issued to troops, ex-servicemen and ITBP through CSD or other sources approved by the Government. Rs. 28.00 per proof litre.

Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on imported per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

- Item (5) An import fee of Rs. 2.50 per proof litre shall be levied on all types of Foreign liquor including I. M. F. S. (except Beer on which the rates of fee have been prescribed under Order 5-A of the Punjab Excise Fiscal Orders, 1932) imported from

out-side Himachal Pradesh and shall be recoverable at the time of issuing import permit. In cases where such liquor is measured in bulk, the fee shall be calculated per bulk litre.

2. In Order I-A of the said orders in the first proviso the sign “.” shall be substituted by the sign “:” and thereafter the following proviso shall be added, namely :—

“Provided further that the manufacture and export duty on Indian Made Beer and Sweet products shall be as under :—

- |   |                          |
|---|--------------------------|
| (i) Beer with alcoholic contents upto 5%                  | Re. 0.50 per bulk litre. |
| (ii) Beer with alcoholic contents above 5% and upto 8.25% | Re. 0.75 per bulk litre. |
| (iii) Sweet products                                      | Re. 0.30 per bulk litre. |

3. For Order 5 of the aforesaid orders except the proviso shall be substituted as under :—

“The rate of duty on Beer manufactured in any Brewery licensed in Himachal Pradesh or Indian Made Beer when imported into Himachal Pradesh shall be as under :—

- |   |                                 |
|---|---------------------------------|
| (i) Beer with alcoholic contents upto 5%                  | Rs. 3.00 per bottle of 650 Mls. |
| (ii) Beer with alcoholic contents above 5% and upto 8.25% | Rs. 6.00 per bottle of 650 Mls. |

प्रदेश द्वारा,

ए० एन० विद्यार्थी,  
वित्तियुक्त एवं सचिव।

[Authoritative English Text of Government Notification No. EXN-F(1) 1/93, dated 27th March, 1993 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2. the 27th March, 1993

No. EXN-F(1) 1/93.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-Organisation Act, 1956 (Act No. 31 of 1956), the President of India is pleased to order the following further amendments in the Punjab

Excise Fiscal Orders, 1932 (hereinafter called the 'said' orders) as amended from time to time in its application to the aforesaid territories with effect from 1st April, 1993, namely:—

### AMENDMENTS

1. For Items (1), (3), (4) & (5) in table given in Order 1 of the said Orders, the following entries shall be substituted, namely:—

Item (1)	Rate of duty per proof litre
(a) Plain spirit	Rs. 10.00
Country Spirit	
(b) Ordinary spiced with 50° proof strength.	Rs. 12.00
Item (3) All others sorts of spirits (Indian Made Foreign Spirits) except Detentured Spirit.	Rs. 30.00
Item (4)	
(a) Indian Made Rum when issued to troops, ex-servicemen and ITBP through CSD for other sources approved by the Government (for non-forwarded areas).	Rs. 28.00 per proof litre

Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on Imported Spirit per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

(b) Indian Made Rum when issued to troops, ex-servicemen and ITBP through CSD or other sources approved by the Government (for forward areas).	Rs. 9.00 per proof litre.
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Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on Imported spirit per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

(c) Indian Made Foreign spirit except Rum with strength of 25° under proof when issued to troops, ex servicemen and ITBP through CSD or other sources approved by the Government.	Rs. 28.00 per proof litre.
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Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on Imported, per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

Item (5) An import fee of Rs. 2.50 per proof litre shall be levied on all types of Foreign liquor including I.M.F.S. (except Beer on which the rates of fee have been prescribed under Order 5-A of the Punjab Excise Fiscal Orders, 1932) imported from out-side Himachal Pradesh and shall be recoverable at the time of issuing import permit. In cases where such liquor is measured in bulk, the fee shall be calculated per bulk litre.

2. In Order I-A of the said orders in the first proviso the sign "." shall be substituted by the sign ":" and thereafter the following proviso shall be added, namely:—

"Provided further that the manufacture and export duty on Indian Made Beer and Sweet products shall be as under:—

(i) Beer with alcoholic contents upto 5%	Rs. 0.50 per bulk litre.
(ii) Beer with alcoholic contents above 5% and upto 8.25%.	Rs. 0.75 per bulk litre.
(iii) Sweet products	Rs. 0.30 per bulk litre.

3. For Order 5 of the aforesaid orders except the proviso the following shall be substituted as under:—

"The rate of duty on Beer manufactured in any Brewery licensed in Himachal Pradesh or Indian Made Beer when imported into Himachal Pradesh shall be as under:—

(i) Beer with alcoholic contents upto 5%	Rs. 3.00 per bottle of 650 Mls.
(ii) Beer with alcoholic contents above 5% and upto 8.25%	Rs. 6.00 per bottle of 650 Mls.

By order,  
A. N. VIDYARATHI,  
Financial Commissioner-cum-Secretary.

